

WATER DISTRICT
SPECIAL ASSESSMENT PROCEEDINGS
(North Dakota Century Code References are shown)

61-35-61 1. Assessment List

It is to be prepared by Water District Board and must specify:
each lot or tract of land assessed;
the amount each lot or tract is benefited; and
the amount assessed against each lot or tract.

61-35-61 2. Certificate of Water District Board

The Certificate must be attached to the assessment list;
must be signed by a majority of members;
must certify that the list is a true and correct assessment of the benefit
described, to the best judgment of the members; and
must state the several items of expense included in the assessment.

61-35-62 3. Affidavit of Publication of Assessment List

The Water District Board must publish the assessment list along with a notice
of the time and place the Board will meet to hear objections to the
assessment.

The list must be published once each week for two consecutive weeks in the
official newspaper of the District and the County.

The date set for hearing must be at least 20 days after the first publication of
the notice, not counting the day of the first publication. A copy of the
notice shall be mailed to each public utility having property on the
assessment list at least 15 days before the hearing at its address shown on
the tax rolls.

61-35-62 4. Confirmation of Assessment List

After the hearing, the Board is to confirm the assessment list as modified at
the hearing.

An additional Certificate of the Secretary certifying that the assessment list is
correct as confirmed by the Board must be attached to the list.

The Board then is to file the list in the office of the Secretary.

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| 61-35-64 | 5. | Resolution of Water District Board Directing Levy of Special Assessments |
| 61-35-64 | 6. | Certificate of Secretary to Water District Board Certifying Items of Total Cost |
| 61-35-67 | 7. | Resolution or Ordinance of Water District Board Fixing Period During which the Assessment Must be Paid and Rate of Interest. (This may be included in the Resolution Creating...Fund or Financing Resolution.) |
| 61-35-77 | 8. | Certificate of Secretary of District to County Auditor as to Total Amount Assessed, Amount Assessed Against Each Piece and Statement Showing Cost of Project to be Paid out of General Taxes and Special Assessments |
| 61-35-77 | 9. | Certificate of the County Auditor that the Assessment Has Been Certified to the County Auditor's Office and Extended Upon the Tax Lists |